

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 227 AND 266
CARMEL, INDIANA

January 1, 2004 to December 31, 2004



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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Gerald Coleman	01-06-02 to 02-29-04
	Mary DePrez	03-01-04 to 01-09-05
	Joel Silverman	01-10-05 to 01-11-09
Branch Manager	Tyreina Shanks	01-01-04 to 12-16-04
	Jessica McFadden	12-17-04 to 03-21-05
	Brittany Huble	03-22-05 to 12-31-05



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 227 and 266 (Branches) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branches for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 17, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 227 AND 266
 CARMEL, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2004 to December 31, 2004

	Branch Number 227	Branch Number 266	Totals (Memorandum Only)
Collections:			
Registrations	\$ 5,732,939	\$ 1,086,496	\$ 6,819,435
Titles	1,963,886	-	1,963,886
Drivers licenses	325,681	-	325,681
Watercraft	242,420	-	242,420
Miscellaneous	<u>2,373</u>	<u>-</u>	<u>2,373</u>
Totals	<u>\$ 8,267,299</u>	<u>\$ 1,086,496</u>	<u>\$ 9,353,795</u>
Distributions:			
State fees	\$ 3,049,706	\$ 175,762	\$ 3,225,468
County tax	4,535,528	836,878	5,372,406
Commission fees	<u>682,065</u>	<u>73,856</u>	<u>755,921</u>
Totals	<u>\$ 8,267,299</u>	<u>\$ 1,086,496</u>	<u>\$ 9,353,795</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 227 AND 266
CARMEL, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Self-Service Terminal

This report contains financial and statistical information for Carmel License Branch Number 227 and License Branch Number 266, a self-service terminal (SST). The manager of Carmel License Branch Number 227 is responsible for maintaining the SST.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 227 AND 266
 CARMEL, INDIANA
 STATISTICAL INFORMATION
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Branch Number 227</u>	<u>Branch Number 266</u>	<u>Totals (Memorandum Only)</u>
Vehicle registrations:			
Passenger	25,421	6,932	32,353
Motorcycle	769	173	942
RV (housecar)	221	42	263
Light truck	4,222	1,043	5,265
Other truck	351	8	359
Farm truck	4	-	4
Tractor	24	2	26
Trailer	2,057	339	2,396
Semitrailer	73	-	73
School and church bus	7	-	7
Other bus	12	-	12
Other	6	-	6
Total vehicle registrations	<u>33,167</u>	<u>8,539</u>	<u>41,706</u>
Drivers licenses and permits:			
Drivers licenses/learners permits	15,840	-	15,840
CDL licenses/CDL permits	328	-	328
Placards	1,373	-	1,373
Other	7,828	-	7,828
Total drivers licenses and permits	<u>25,369</u>	<u>-</u>	<u>25,369</u>
Titles:			
Vehicles	24,005	-	24,005
Watercraft	390	-	390
Total titles	<u>24,395</u>	<u>-</u>	<u>24,395</u>
Total watercraft registrations	<u>2,047</u>	<u>-</u>	<u>2,047</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 227 AND 266
CARMEL, INDIANA
EXAMINATION RESULT AND COMMENT

ACCOUNTABLE ITEMS

The following schedule details missing items revealed during a comparison of actual inventory of accountable items to the Open Inventory Report of the State Bureau of Motor Vehicles at December 31, 2004. No evidence was found to indicate these items have been sold.

<u>Year</u>	<u>Plate Type</u>	<u>Plate Number</u>
2006	Passenger - Indiana University	IN8477
2007	Passenger	29B141
2007	Passenger	29B2501
2007	Passenger	29T505
2007	Passenger	29W9083
2007	Passenger	29Y1430
2007	Passenger	29Z1901 to 29Z1910
2007	Passenger	29Z2419 to 29Z2424
2007	Personalized	GLDLO
2007	Personalized	MYHUMMR
2007	Personalized	RDSFA

A listing of the items that are to be accounted for to the State Board of Accounts is included in the Branch Operations Policies and Procedures Manual. (Branch Operations Policies and Procedures Manual, Supplies and Equipment Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 227 AND 266
CARMEL, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on November 17, 2005, with Brittany Huble, Branch Manager. The official concurred with our finding.